

Amendments to Senate Bill No. 121  
1st Reading Copy

Requested by \_\_\_\_\_

For the Senate Taxation Committee

Prepared by Brenda Gilmer  
January 16, 2007 3:53:41 PM

1. Page 1, line 12.

Strike: "and may not"

Insert: ", receive any consideration for, or"

2. Page 1, line 16.

Following: "unless"

Insert: ":

(a)"

Following: "disclosure"

Insert: ;

(b) the tax return preparer located outside of the United States agrees:

(i) not to sell or receive any consideration for the tax return information; and

(ii) not to otherwise disclose the tax return information for its benefit or for the benefit any person controlling, controlled by, or under common control with it; and

(c) the tax return preparer indemnifies the taxpayer for the damages provided for in subsection (3) (d) for any sale or disclosure by the tax return preparer located outside the United States in violation of subsection(2) (b).

3. Page 1, line 18.

Following: "(1)"

Insert: "or (2)"

4. Page 1, line 21.

Following: "(1)"

Insert: "or (2)"